

Article - Local Government

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§20–118.

(a) Unless the claimant has not paid all other taxes, fees, or charges payable to the county or municipality, a tax collector shall pay any claim for refund that has been allowed by the tax collector.

(b) (1) Except as provided in paragraph (2) of this subsection, if a claim for refund is allowed, the tax collector shall pay interest on the refund at the rate set under § 13–604(a) of the Tax – General Article from the date on which the tax, fee, charge, interest, or penalty was paid to the date the refund is paid.

(2) A tax collector may not pay interest on a refund if the claim for refund is based on an error or mistake of the claimant not attributable to the county or municipality.

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